

**SCHEDULE T
TAX ADJUSTMENT AND PARTIAL EXEMPTION WORKSHEETS**

DUE ON OR BEFORE			
[FOID]	YOUR ACCOUNT NO.		

TAX ADJUSTMENT WORKSHEET

<i>See instructions (on back) to determine if you are required to complete this schedule. If completed, attach it to your return.</i>	COLUMN A	COLUMN B	COLUMN C	COLUMN D
PLEASE READ INSTRUCTIONS BEFORE PREPARING THIS SCHEDULE	TRANSACTIONS STARTING 7/1/04	TRANSACTIONS FROM 7/15/91 to 12/31/00 and 1/1/02 to 6/30/04	TRANSACTIONS FROM 1/1/01 to 12/31/01	TOTAL OF COLUMNS A, B AND C
1. Total gross sales	.00	.00	.00	.00
2. Purchases subject to use tax	.00	.00	.00	.00
3. Total <i>(add lines 1 and 2)</i>	.00	.00	.00	.00
4. Sales to other retailers for purpose of resale	.00	.00	.00	.00
5. Nontaxable sales of food products	.00	.00	.00	.00
6. Nontaxable labor	.00	.00	.00	.00
7. Sales to the United States Government	.00	.00	.00	.00
8. Sales in interstate or foreign commerce	.00	.00	.00	.00
9. Sales tax <i>(if any)</i> included in line 1	.00	.00	.00	.00
10. (a)(1) Bad debt losses on taxable sales	.00	.00	.00	.00
(a)(2) Bad debt lender losses	.00	.00	.00	.00
(b) Cost of tax paid purchases resold prior to use	.00	.00	.00	.00
(c) Returned taxable merchandise	.00	.00	.00	.00
(d) Cash discounts on taxable sales	.00	.00	.00	.00
(e) Adjusted partial state tax exemption amount (to claim this exemption you must complete the worksheet on page 3. Add Column A, B and C and enter the result in Column D, box 61, and in box 61 Deductions/Exemptions Schedule on the back of your return.)	.00	.00	.00	.00
(f) Other <i>(clearly explain)</i>	.00	.00	.00	.00
11. Total nontaxable transactions <i>[add lines 4 thru 10(f)]</i>	.00	.00	.00	.00
12. Transactions subject to state tax <i>(subtract line 11 from line 3) Add the amounts in Column A, B and C on Column D and line 12 on the front of your return. Be sure to transfer the totals in line 12, Column C, to line 12(a) on your return.</i>	.00	.00	.00	.00
STATE TAX RATE <i>(multiply line 12 by this state tax rate)</i>	X 0.06	X 0.06	X 0.0575	
13. STATE TAX - <i>Multiply the amount on line 12 by the State Tax Rate shown in the corresponding column. (Add the results in Column A, B and C. Enter the total in Column D and on line 13 on the face of the return.)</i>	.00	.00	.00	.00

INSTRUCTIONS FOR PREPARING THE BOE-531-T REV. 6 (7-04) SCHEDULE T FOR USE WITH BOE 401-A AND BOE 401-GS RETURNS.

COMPLETE AND ATTACH SCHEDULE T TO YOUR RETURN ONLY IF YOU:

- are completing line 1 through 10(f) of the Sales and Use Tax Return (BOE-401-A or BOE-401-GS) and have entries on these lines at different state tax rates, and/or
- are completing the Partial State Tax Exemption Worksheet on page 3 of Schedule T and have entries on these lines at different state tax rates.

Otherwise, simply complete the back of your sales tax return.

TAX ADJUSTMENT WORKSHEET - INSTRUCTIONS

Schedule T allows you to report transactions that occurred at different state tax rates. Transactions must be separated because of the increase or decrease in the state portion of the sales and use tax rate.

Schedule T also allows taxpayers to claim credits at the proper state rate when claiming a tax recovery deduction on lines 10(a) through 10(d). Include the Schedule T with your return and keep a copy for your records. After you have transferred information from your worksheet to the back of your return, you must complete the remaining lines of your return.

Note: Do not enter any amounts in shaded areas.

- COLUMN A:** Enter transactions reported on this schedule that occurred on or after 7/1/04.
- COLUMN B:** Enter transactions reported on this schedule that occurred from 7/15/91 to 12/31/00 and 1/1/02 to 6/30/04.
- COLUMN C:** Enter transactions reported on this schedule that occurred between 1/1/01 and 12/31/01.
- COLUMN D:** Enter the total of Column A, Column B and Column C in Column D (add: Column A + Column B + Column C = Column D).

Instructions for Column A: For lines 1-10, you can find an explanation of these entries in your Sales and Use Tax Return Instructions.

Instructions for Column B: For lines 1-10, you can find an explanation of these entries in your Sales and Use Tax Return Instructions.

Instructions for Column C: For lines 1-10, you can find an explanation of these entries in your Sales and Use Tax Return Instructions. Be aware that line 10 entries for Column C may result in a credit amount on lines 12 and 13(d). Be sure to **transfer** the totals in line 12, Column C, to line 12(a) of your return.

Instructions for Column D: For lines 1-10, you can find an explanation of these entries in your Sales and Use Tax Return Instructions. Add Columns A, B and C across, and enter the result in Column D. Transfer the totals to your return.

Instructions for line 10(e): From the Partial State Tax Exemption Worksheet on page 3, multiply the totals from the TOTAL PARTIAL STATE EXEMPTION line for Columns A, B and C by the corresponding rate and enter the results in Column A, B and C, enter the amount on line 10(e). Add Column A, B and C, enter that amount in line 10(e), Column D, labeled box 61. Transfer box 61, Column D amount to box 61 on the back of your return.

Instructions for line 12: Subtract line 11 from line 3 for each column. Add the amounts in Column A, B and C on Column D and **line 12** on the front of your return. Transfer the amount on line 12, Column C to line 12(a) on the front of the return.

Instructions for line 13: Multiply line 12 in Column A by 6.0%, Column B by 6.0%, and Column C by 5.75% and enter the results on line 13 in the respective columns. Add the amounts show in Columns A, B and C. Enter the total in Column D and on line 13 on the face of the return.

SCHEDULE T
TAX ADJUSTMENT AND PARTIAL EXEMPTION WORKSHEETS

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

Read Instructions below prior to completing the Partial State Tax Exemption Worksheet.

PARTIAL STATE TAX EXEMPTION WORKSHEET	COLUMN A	COLUMN B	COLUMN C	COLUMN D
<i>Note: See instructions below for lines 10(e)(1) through 10(e)(6) and transfer COLUMN C totals to the corresponding exemption on the back of your return.</i>	TRANSACTIONS STARTING 7/1/04	TRANSACTIONS FROM 7/15/91 to 12/31/00 and 1/1/02 to 6/30/04	TRANSACTIONS FROM 1/1/01 to 12/31/01	TOTAL OF COLUMNS A, B AND C
10. (e)(1) Manufacturing Equipment Exemption (discontinued 12/31/03)	.00	.00	.00	.00
(2) Teleproduction Exemption	.00	.00	.00	.00
(3) Farm Equipment Exemption	.00	.00	.00	.00
(4) Diesel Fuel Exemption For Farming & Food Processing Exemption	.00	.00	.00	.00
(5) Timber Harvesting Equipment & Machinery Exemption	.00	.00	.00	.00
(6) Racehorse Breeding Stock Exemption	.00	.00	.00	.00
TOTAL PARTIAL STATE TAX EXEMPTION Add lines 10(e)(1) through 10(e)(6). <i>(Enter the sums in Column D, box 60 and the corresponding box 60 on the Deduction/Exemption Schedule on the back of your return.)</i>	.00	.00	.00	Box 60 .00
STATE TAX EXEMPTION FACTOR	.8750	.8333	.8261	
Multiply the Total Partial State Tax Exemption above for Column A, B and C by the corresponding State Tax Exemption factor. <i>(Enter the results on this line and in Columns A, B and C on line 10(e) of Tax Adjustment Worksheet located on page 1.)</i>				

PARTIAL STATE TAX EXEMPTION WORKSHEET INSTRUCTIONS

COLUMN A: Enter transactions reported on this schedule that occurred on or after 7/1/04.

COLUMN B: Enter transactions reported on this schedule that occurred prior to 7/1/04; except for transactions that occurred between 1/1/01 to 12/31/01.

COLUMN C: Enter transactions reported on this schedule that occurred from 1/1/01 to 12/31/01.

COLUMN D: Enter the totals of Column A, Column B and Column C in Column D (add: Column A + Column B + Column C = Column D).

Instructions for Column A: For lines 10(e)(1) through 10(e)(6), you can find an explanation of these entries in your Sales and Use Tax Return Instructions. For "TOTAL PARTIAL EXEMPTION," add the entries in Column A, lines 10(e)(1) through 10(e)(6).

Instructions for Column B: For lines 10(e)(1) through 10(e)(6), you can find an explanation of these entries in your Sales and Use Tax Return Instructions. For "TOTAL PARTIAL EXEMPTION," add the entries in Column B, lines 10(e)(1) through 10(e)(6).

Instructions for Column C: For lines 10(e)(1) through 10(e)(6), you can find an explanation of these entries in your Sales and Use Tax Return Instructions. For "TOTAL PARTIAL EXEMPTION," add the entries in Column C lines 10(e)(1) through 10(e)(6).

Instructions for Column D: For lines 10(e)(1) through 10(e)(6), you can find an explanation of these entries in your Sales and Use Tax Return Instructions. To complete the "TOTAL PARTIAL EXEMPTION" portion of your worksheet, add lines 10(e)(1) through 10(e)(6) in Column D, box 60. Then copy this amount to box 60 on the back of your return. Multiply the totals in "Total Partial Exemption" line for Column A, B and C by the corresponding rate and enter the result in Column A, B and C on line 10(e) of the Tax Adjustment Worksheet on page 1.

Note: The amounts entered in Column D also need to be transferred to lines 10(e)(1) through 10 (e)(6) on the back of your return.